

**Board of County Commissioners  
Leon County, Florida**

**FISCAL YEAR 2008 / 2009 BUDGET WORKSHOP**






**Wednesday, September 3, 2008  
10:00am – 12:00pm**

**This document distributed: Friday, August 29, 2008**

# BOARD OF COUNTY COMMISSIONERS

**DATE:** August 29, 2008

**TO:** The Honorable Chairman and Members of the Board

**FROM:** Parwez Alam, County Administrator   
Alan Rosenzweig, Assistant County Administrator   
Scott Ross, Budget Manager 

**SUBJECT:** Board of County Commissioners Workshop Materials

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In support of the Chairman scheduling the September 3, 2008 10:00 AM Budget Workshop, please find attached the following materials:

Sheet 1: Tentative budget Option #3 adopted by the Board during the July budget workshops.  
Sheet 2: Tentative operating reduction options (funded/cut) during the July budget workshops.  
Green Sheet: Millage rates and homeowner impacts.  
Pink Sheet: Original list of operating budget reductions in support of Options 1 through 3.  
Yellow: Original list of budget Options 1 through 3.

## SHEET 1: Budget Options

### Option 1 (4-3 vote millage rate)

No additional operating or capital projects are added.

### Option 2 (5-2 vote, rolled-back millage rate)

	Budget FY2009	Planned FY2010	Planned FY2011	Planned FY2012	Planned FY2013	Total
<u>Operating</u>						
1 Base Reductions Funded (1)	1,009,916	1,040,200	1,071,400	1,103,500	1,136,600	5,361,616
2 Lake Jackson Branch Library - Operating			102,000	105,000	108,000	315,000
3 Apalachee Rental Exp. - Operating	130,478	98,991	102,493	106,139	109,935	548,036
4 Climate Action Plan - Operating	182,966	143,856	148,172	152,617	157,195	784,806
5 Primary Healthcare Funding	350,000	361,000	372,000	383,000	394,000	1,860,000
6 Transportation Trust Fund	-	0	1,195,828	1,330,639	2,557,160	5,083,627
7 subtotal: Operating	1,673,360	1,644,047	2,991,893	3,180,895	4,462,890	13,953,085
<u>Capital</u>						
9 Lake Jackson Branch Library	2,766,833	2,509,167				5,276,000
10 Southeast Branch Library		406,245	3,100,000	3,093,755		6,600,000
11 Northeast Park	1,000,000	1,000,000				2,000,000
12 Woodville Library					2,000,000	2,000,000
13 Climate Action Plan	302,000	355,000				657,000
14 subtotal: Capital	4,068,833	4,270,412	3,100,000	3,093,755	2,000,000	16,533,000
15 Total Option 2	5,742,193	5,914,459	6,091,893	6,274,650	6,462,890	30,486,085

### Option 3 (5-2 vote, no tax increase median valued home)

	Budget FY2009	Planned FY2010	Planned FY2011	Planned FY2012	Planned FY2013	Total
<u>Operating</u>						
1 Base Reductions Funded (2)	2,511,979	2,587,300	2,664,900	2,744,800	2,827,100	13,336,079
2 Lake Jackson Branch Library - Operating			102,000	105,000	108,000	315,000
3 Apalachee Branch Library - Operating				215,000	218,000	433,000
4 Climate Action Plan - Operating	182,966	105,300	108,459	111,713	115,064	623,502
5 Mental Health/PD (5)	174,000					
6 Primary Healthcare Funding	350,000	361,000	372,000	383,000	394,000	1,860,000
7 Transportation Trust Fund			1,500,000	2,000,000	2,500,000	6,000,000
8 subtotal: Operating	3,218,945	3,053,600	4,747,359	5,559,513	6,162,164	22,567,581
<u>Capital</u>						
10 Lake Jackson Branch Library	5,276,000					5,276,000
11 Apalachee Branch Library (3)		6,300,000				6,300,000
12 Northeast Park	2,000,000					2,000,000
13 Tower Road Park	250,000					
14 Woodville Library (3)			6,600,000			6,600,000
15 Branch Library Expansion	1,000,000	1,000,000				2,000,000
16 Climate Action Plan	302,000	355,000				657,000
17 Other Transportation Needs (4)	3,918,089	5,735,390	5,589,951	11,885,917	11,806,626	38,935,973
18 subtotal: Capital	12,746,089	13,390,390	12,189,951	11,885,917	11,806,626	62,018,973
19 Total Option 3	15,965,034	16,443,990	16,937,310	17,445,430	17,968,790	84,760,554

(1) Total amount of the reductions from Option 1 that are funded in Option 2.

(2) Total amount of the reductions from Option 1 that are funded in Option 3.

(3) The County will apply for a \$500,000 state grant towards this project.

(4) Could include funding for Transit, Sidewalks, Tharpe Street, Bannerman Road, and/or Woodville Highway.

(5) \$100,000 for Mental Health and \$74,000 for Public Defender first appearance.

## SHEET 2: Funding Reduction Options

#	Reduction	Option 1	Pos.	Cut		Funded	
				Option 3	Pos.	Option 3	Pos.
26 - 28	Sheriff - Employee Benefit Savings & Other Adjustments	921,292		921,292			
30	Tax Collector Excess Fees	433,423		433,423			
34 & 36	Property Appraiser - Other Adjustments	110,000		110,000			
56	Realign Funding for COCA to TDC	533,264		533,264			
75	Branch Library Hours from 52 to 40 hours	386,895	16	386,895	16		
89	GEM Vacancies Retained During Develop. Slowdown	323,089		323,089			
92	Public Works Survey Crews	117,820	2	117,820	2		
95	Reorganize Public Works Stormwater Maintenance Admin.	204,997	3	204,997	3		
121	Realign BOA Property Mgt to County Staff	100,000		100,000			
127	Revised Risk Management Program	407,180		407,180			
<b>subtotal</b>		<b>3,537,960</b>	<b>21</b>	<b>3,537,960</b>	<b>21</b>	<b>-</b>	<b>-</b>
1	Outside Agency Funding - Non CHSP	25,501				25,501	-
3	Community Health Services Partnership (CHSP)	60,000				60,000	-
9	Trauma Center	24,000				24,000	-
11	Direct Funding for the Health Dept.	20,639		20,639			
14	Volunteer Services	56,570	1	56,570	1		
15	Sheriff - Administrative Staff Reduction	35,947	1	35,947	1		
19 - 25	Sheriff - Other Operating Reductions (1)	501,893		251,893	-	250,000	
31	Property Appraiser - Reduction in Administrative Staff	39,409	1	39,409	1		
41	Eliminate State Lobbying Contracts	80,000				80,000	-
44	Reorganization of County Administration Functions	68,066	1	68,066	1		
46	Continue Hiring Freeze for Eminent Domain Function	173,660		173,660	-		
51	Elimination of Summer Youth Training Program	73,943				73,943	-
52	Economic Development Council	37,905				37,905	-
54	Line Funding Keep Tall. Beut./Historic Trust	16,064				16,064	-
58	Eliminate Mosquito Control - Hand Fogging	55,791				55,791	-
59	Eliminate Mosquito Control - Truck/Street Fogging	184,789	2			184,789	2
76	Main Library Hours from 64 to 50 hours	389,176	14			389,176	14
78	Housing Rehabilitation Staff	43,764	1			43,764	1
80	Reorganization of HHS Administrative Functions	42,858	1			42,858	1
90	Reorganize GEM Administrative Staff	51,391	1	51,391	1		
93	Public Works In-House Production Drawing	50,593	1			50,593	1
96	Reorganize Public Works Stormwater Maintenance Crews.	126,009	3			126,009	3
105	MIS Support for Electronic Document Management.	40,960	1			40,960	1
109	Parking Services Reduction	32,565	1	32,565	1		
126	Fleet Mechanic	48,477	1	48,477	1		
<b>subtotal</b>		<b>2,279,970</b>	<b>30</b>	<b>778,617</b>	<b>7</b>	<b>1,501,353</b>	<b>23</b>
13	Funding for New Jail Diversionary Programs	100,000				100,000	-
16	Sheriff - Reorganization of Lieut. Supervision	119,051	1			119,051	1
29	Sheriff - Reduce Vehicle Replacement	262,744				262,744	-
32 & 33	Property Appraiser - Vacant Neighborhood/Comm. Pos.	77,633				77,633	-
35	Property Appraiser - Operating Reductions	20,040				20,040	-
37	Clerk - Elimination of Accountant IV	61,453	1			61,453	1
38	Public Defender - Adjustments to Operating Accounts	8,833				8,833	-
39	State Attorney - Adjustments to Operating Accounts	10,533				10,533	-
43	Public Information Office	46,813	1			46,813	1
45	County Management Internship Program	28,375	1			28,375	1
69	Co-op Extension Administrative Staff	37,501	1			37,501	1
104	MIS Technical Support	64,909	1			64,909	1
108	Eliminate Development of New GIS Base Map Layers	25,041	1			25,041	1
110	Additional Parking Services Reduction	30,115				30,115	-
116	After-Hours Courthouse Security	20,696				20,696	-
122	Purchasing Dept. Warehouse Services	45,438	1			45,438	1
125	OMB Management Reviews	51,451	1			51,451	1
<b>subtotal</b>		<b>1,010,626</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>1,010,626</b>	<b>9</b>
	<b>Totals</b>	<b>6,828,556</b>	<b>60</b>	<b>4,316,577</b>	<b>28</b>	<b>2,511,979</b>	<b>32</b>

**Table 1: Property Tax and Millages**

#	Voting Requirement	Ad Valorem	Millage Rate	Method of Calculation	Tax Increase Median Value Home	Tax Increase for TRIM
1	Simple Majority (4-3 vote)	\$109,739,167	Up to 7.3157	Statutory: Per Capita Personal Income, New Construction, less Amend #1	No	No
2	Super Majority (5-2 vote)	\$115,481,360	Up to 7.6985	Rolled-Back	No	No
3	Super Majority (5-2 vote)	\$125,704,201	Up to 8.3800	Calculated based on no tax increase to median value home	No	Yes
	Super Majority (5-2 vote)	\$131,609,899	Up to 8.7737	Statutory: 10% over Rolled-Back plus Per Capita Personal Income	Yes	Yes
	2007 Adopted Budget	\$110,996,676	7.9900		n/a	Yes
	2008 Adopted Budget	\$112,019,667	7.213*		n/a	No

\* The 2008 Adopted millage of 7.213 would generate \$108,198,616 in FY2009.

**Table 2: Tax Savings Based on Median Value Home and Millage Options**

				Option 1	Option 2	Option 3
	FY06	FY07	FY08	FY09	FY09	FY09
Countywide	8.54	7.99	7.213	7.3157	7.6985	8.3800
EMS	0.500	0.500	0.500	0.500	0.500	0.500
Healthcare	0.12	0.0	0.0	0.0	0.0	0.0
Total	9.16	8.49	7.713	7.8157	8.1985	8.8800
Appraised Value	\$165,000	\$169,200	\$172,805	\$177,239	\$177,239	\$177,239
Taxable Value	\$140,000	\$144,200	\$147,805	\$127,239	\$127,239	\$127,239
Property Taxes	\$1,282	\$1,224	\$1,140	\$994	\$1,043	\$1,130
Savings		\$58	\$84	\$146	\$98	\$10
Cumulative \$				\$288	\$239	\$153
Cumulative %				22%	19%	12%

**Notes:**

- 1) The taxable values assume annual growth based on the Save Our Homes Cap.
- 2) The taxable value in FY2009 assumes the additional \$25,000 homestead.
- 3) The table only reflects adjustments based on millages authorized by the Board of County Commissioners. Individual property tax bills will be impacted by the actions of other taxing authorities.

## Attachment 5: Budget Options

<b>Option 1 (4-3 vote millage rate)</b>						
No additional operating or capital projects are added.						
<b>Option 2 (5-2 vote, rolled-back millage rate)</b>						
	Budget FY2009	Planned FY2010	Planned FY2011	Planned FY2012	Planned FY2013	Total
<u>Operating</u>						
Base Reductions Funded (1)	1,009,916	1,040,200	1,071,400	1,103,500	1,136,600	5,361,616
Lake Jackson Branch Library - Operating			102,000	105,000	108,000	315,000
Apalachee Rental Exp. - Operating	130,478	98,991	102,493	106,139	109,935	548,036
Climate Action Plan - Operating	182,966	143,856	148,172	152,617	157,195	784,806
Primary Healthcare Funding	350,000	361,000	372,000	383,000	394,000	1,860,000
Transportation Trust Fund	-	0	1,195,828	1,330,639	2,557,160	5,083,627
subtotal: Operating	1,673,360	1,644,047	2,991,893	3,180,895	4,462,890	13,953,085
<u>Capital</u>						
Lake Jackson Branch Library	2,766,833	2,509,167				5,276,000
Southeast Branch Library		406,245	3,100,000	3,093,755		6,600,000
Northeast Park	1,000,000	1,000,000				2,000,000
Woodville Library					2,000,000	2,000,000
Climate Action Plan	302,000	355,000				657,000
subtotal: Capital	4,068,833	4,270,412	3,100,000	3,093,755	2,000,000	16,533,000
Total Option 2	5,742,193	5,914,459	6,091,893	6,274,650	6,462,890	30,486,085
<b>Option 3 (5-2 vote, no tax increase median valued home)</b>						
	Budget FY2009	Planned FY2010	Planned FY2011	Planned FY2012	Planned FY2013	Total
<u>Operating</u>						
Base Reductions Funded (2)	3,289,886	3,388,600	3,490,300	3,595,000	3,702,900	17,466,686
Lake Jackson Branch Library - Operating			102,000	105,000	108,000	315,000
Apalachee Branch Library - Operating				215,000	218,000	433,000
Climate Action Plan - Operating	182,966	105,300	108,459	111,713	115,064	623,502
Primary Healthcare Funding	350,000	361,000	372,000	383,000	394,000	1,860,000
Transportation Trust Fund			1,500,000	2,000,000	2,500,000	6,000,000
subtotal: Operating	3,822,852	3,854,900	5,572,759	6,409,713	7,037,964	26,698,188
<u>Capital</u>						
Lake Jackson Branch Library	5,276,000					5,276,000
Apalachee Branch Library (3)		6,300,000				6,300,000
Northeast Park	2,000,000					2,000,000
Woodville Library (3)			6,600,000			6,600,000
Climate Action Plan	302,000	355,000				657,000
Other Transportation Needs (4)	4,564,182	5,934,090	4,764,551	11,035,717	10,930,826	37,229,366
subtotal: Capital	12,142,182	12,589,090	11,364,551	11,035,717	10,930,826	58,062,366
Total Option 3	15,965,034	16,443,990	16,937,310	17,445,430	17,968,790	84,760,554

- (1) Total amount of the reductions from Option 1 that are funded in Option 2.
- (2) Total amount of the reductions from Option 1 that are funded in Option 3.
- (3) The County will apply for a \$500,000 state grant towards this project.
- (4) Could include funding for Transit, Sidewalks, Tharpe Street, Bannerman Road, and/or Woodville Highway.

### Funding Reduction Options

#	Reduction	Option 1	Pos.	Option 2	Pos.	Option 3	Pos.
26 - 28	Sheriff - Employee Benefit Savings & Other Adjustments	921,292		921,292		921,292	
30	Tax Collector Excess Fees	433,423		433,423		433,423	
34 & 36	Property Appraiser - Other Adjustments	110,000		110,000		110,000	
56	Realign Funding for COCA to TDC	533,264		533,264		533,264	
75	Branch Library Hours from 52 to 40 hours	386,895	16	386,895	16	386,895	16
89	GEM Vacancies Retained During Develop. Slowdown	323,089		323,089		323,089	
92	Public Works Survey Crews	117,820	2	117,820	2	117,820	2
95	Reorganize Public Works Stormwater Maintenance Admin.	204,997	3	204,997	3	204,997	3
121	Realign BOA Property Mgt to County Staff	100,000		100,000		100,000	
127	Revised Risk Management Program	407,180		407,180		407,180	
1	Outside Agency Funding - Non CHSP	25,501		25,501			
3	Community Health Services Partnership (CHSP)	60,000		60,000			
9	Trauma Center	24,000		24,000			
11	Direct Funding for the Health Dept.	20,639		20,639			
14	Volunteer Services	56,570	1	56,570	1		
15	Sheriff - Administrative Staff Reduction	35,947	1	35,947	1		
19 - 25	Sheriff - Other Operating Reductions	501,893		501,893			
31	Property Appraiser - Reduction in Administrative Staff	39,409	1	39,409	1		
41	Eliminate State Lobbying Contracts	80,000		80,000			
44	Reorganization of County Administration Functions	68,066	1	68,066	1		
46	Continue Hiring Freeze for Eminent Domain Function	173,660		173,660			
51	Elimination of Summer Youth Training Program	73,943		73,943			
52	Economic Development Council	37,905		37,905			
54	Line Funding Keep Tall. Beut./Historic Trust	16,064		16,064			
58	Eliminate Mosquito Control - Hand Fogging	55,791		55,791			
59	Eliminate Mosquito Control - Truck/Street Fogging	184,789	2	184,789	2		
76	Main Library Hours from 64 to 50 hours	389,176	14	389,176	14		
78	Housing Rehabilitation Staff	43,402	1	43,764	1		
80	Reorganization of HHS Administrative Functions	42,510	1	42,858	1		
90	Reorganize GEM Administrative Staff	51,391	1	51,391	1		
93	Public Works In-House Production Drawing	50,593	1	50,593	1		
96	Reorganize Public Works Stormwater Maintenance Crews.	126,009	3	126,009	3		
105	MIS Support for Electronic Document Management.	40,960	1	40,960	1		
109	Parking Services Reduction	32,565	1	32,565	1		
126	Fleet Mechanic	48,477	1	48,477	1		
13	Funding for New Jail Diversionary Programs	100,000					
16	Sheriff - Reorganization of Lieut. Supervision	119,051	1				
29	Sheriff - Reduce Vehicle Replacement	262,744					
32 & 33	Property Appraiser - Vacant Neighborhood/Comm. Pos.	77,633					
35	Property Appraiser - Operating Reductions	20,040					
37	Clerk - Elimination of Accountant IV	61,453	1				
38	Public Defender - Adjustments to Operating Accounts	8,833					
39	State Attorney - Adjustments to Operating Accounts	10,533					
43	Public Information Office	46,813	1				
45	County Management Internship Program	28,375	1				
69	Co-op Extension Administrative Staff	37,501	1				
104	MIS Technical Support	64,909	1				
108	Eliminate Development of New GIS Base Map Layers	25,041	1				
110	Additional Parking Services Reduction	30,115					
116	After-Hours Courthouse Security	20,696					
122	Purchasing Dept. Warehouse Services	45,438	1				
125	OMB Management Reviews	51,451	1				
	<b>Totals</b>	<b>6,827,846</b>	<b>60</b>	<b>5,817,930</b>	<b>51</b>	<b>3,537,960</b>	<b>21</b>
	<b>Difference Option 1 &amp; Option 2</b>			<b>1,009,916</b>			
	<b>Difference Option 1 &amp; Option 3</b>					<b>3,289,886</b>	

Notes: 1) The "#" column corresponds to the reduction # in the detailed list. 2) "Pos." is positions being eliminated.